

PREPONDERANT USER

FOR GENERAL PROPERTY,
PLANT AND EQUIPMENT

PREPONDERANT USER TREATMENT

- Why the Department has Preponderant User
 - Financial Statement Reporting
 - Joint facility use
- Which DoD Component must recognize
- Four criteria must be meet
 - Probable future benefit
 - Obtain the benefit and control access
 - Must have already occurred
 - Material to the DoD Component reporting

TREATMENT

- General Fund
 - Military Departments
 - Defense Agencies
- Working Capital Fund Activity
 - Preponderant Use and Improvements
- Medical Facilities and Equipment
- Outside DoD-Imputed cost

PREPONDERANT USER

- DoD Components MUST work with each other
 - To ensure all assets are reported
 - Prevent duplicate reporting
- Examples
 - DeCA currently reconciling with Components
 - DLA leading work group with other Defense Agencies to develop a common reconciliation process